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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : Chapter 11 Case No.
: :
LEHMAN BROTHERS HOLDINGS INC., *et al.* : 08-13555 (JMP)
: :
Debtors. : (Jointly Administered)
: :
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**NOTICE OF TWENTY-SIXTH SUPPLEMENTAL LIST
OF ORDINARY COURSE PROFESSIONALS**

PLEASE TAKE NOTICE that in accordance with the Order Pursuant to Sections 105(a), 327, 328 and 330 of the Bankruptcy Code Authorizing the Debtors to Employ Professionals Utilized in the Ordinary Course of Business, entered on November 5, 2008 (the “Order”) [Docket. No. 1394],¹ Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (together, the “Debtors”), hereby supplement their initial list of ordinary course professionals annexed to the Order to include the professionals set forth on the list annexed hereto as Exhibit A (the “Twenty-Sixth Supplemental List”).

¹ Capitalized terms used but not defined herein have the meaning ascribed to them in the Order.

PLEASE TAKE FURTHER NOTICE that the retention affidavits certifying that such professionals do not represent or hold an interest adverse to the Debtors or their estates for the matters on which the professionals are to be employed (the “Ordinary Course Professional Affidavits”) and the retention questionnaires (the “Retention Questionnaires”) of the ordinary course professionals identified on the Twenty-Sixth Supplemental List have been filed contemporaneously herewith.

PLEASE TAKE FURTHER NOTICE that pursuant to the Order, the Debtors will serve this Notice, together with the Twenty-Sixth Supplemental List, the Ordinary Course Professionals’ Affidavits, and the Retention Questionnaires on (i) the Office of the United States Trustee and (ii) the attorneys for the Official Committee of Unsecured Creditors appointed in these chapter 11 cases.

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PLEASE TAKE FURTHER NOTICE that pursuant to the Order, objections, if any, to the retention of ordinary course professionals identified on the Twenty-Sixth Supplemental List must be filed with the Court and served upon the undersigned attorney for the Debtors within 10 days of the date of service of this Notice. Unless timely objections are received, the Twenty-Sixth Supplemental List shall be deemed approved by the Court and the professionals identified therein shall be deemed to be ordinary course professionals within the purview of the Order, without the necessity of a hearing.

Dated: August 7, 2009
New York, New York



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Exhibit A

**Twenty-Sixth Supplemental List of Proposed Professionals
to be Employed in the Ordinary Course of Business**

Professional	Nature of Services
Christian & Small LLP 505 20th Street North Suite 1800 Birmingham, Alabama 35203	Legal services with regard to swap agreements
Armbruster Goldsmith & Delvac, LLP 10940 Wilshire Blvd., Suite 2100 Los Angeles, CA 90024	Legal services with regard loan documents
Samuel T. Freeman & Co. 1808 Chestnut Street Philadelphia, PA 19103	Auctioneer
Walkers 6 Gracechurch Street London, EC3V 0AT	Legal services with regard to loans